



ABRAM FOOD LIMITED

CIN: U15122DL2009PLC187783

Our Company was originally incorporated as a Private Limited Company under the name of "Sharda Edible Products Private Limited" on February 19, 2009 under the provisions of the Companies Act, 1956 with the Registrar of Companies, NCT of Delhi. Further pursuant to a resolution passed by our shareholders at Extra Ordinary General meeting held on March 28, 2014 name of our Company was changed from "Sharda Edible Products Private Limited" to "Sharda Edible Product Private Limited" and a fresh Certificate of Incorporation pursuant to change in name of the Company dated April 03, 2014 was issued by the Registrar of Companies, NCT of Delhi. Further pursuant to a resolution passed by our shareholders at Extra Ordinary General meeting held on January 20, 2016 name of our Company was changed from "Sharda Edible Product Private Limited" to "Abram Food Private Limited" and a fresh Certificate of Incorporation pursuant to change in name of the Company dated February 02, 2016 was issued by the Registrar of Companies, NCT of Delhi. Subsequently our Company was converted into Public Limited pursuant to resolution passed by our shareholders at Extra ordinary general meeting held on March 21, 2024 and a fresh Certificate of Incorporation pursuant to conversion into public limited dated July 10, 2024 issued by the Registrar of Companies, Central Processing Centre.

Registered Office: 605, Pearl Business Park, Nr. Fun Cinema, Netaji Subhash Place, Pitampura, New Delhi – 110034
Telephone: +91-998343244; Website: www.abramfood.in, www.kherliwala.com; E-mail: compliance@abramfood.in



(Please scan this QR code to view the prospectus)

THE PROMOTER OF OUR COMPANY ARE MR. BRIJ BHUSHAN, MS. MONA SINGHAL AND MR. ARPIT GUPTA

BASIS OF ALLOTMENT

INITIAL PUBLIC ISSUE OF UPTO 14,28,000 EQUITY SHARES OF FACE VALUE OF ₹10/- EACH OF ABRAM FOOD LIMITED ("AFL" OR THE "COMPANY" OR THE "ISSUER") FOR CASH AT A PRICE OF ₹ 98 PER EQUITY SHARE INCLUDING A SHARE PREMIUM OF ₹ 88 PER EQUITY SHARE (THE "ISSUE PRICE") AGGREGATING TO ₹ 1399.44 LAKHS ("THE ISSUE"), OF WHICH 72,000 EQUITY SHARES OF FACE VALUE OF ₹10/- EACH FOR CASH AT A PRICE OF ₹ 98 PER EQUITY SHARE INCLUDING A SHARE PREMIUM OF ₹ 88 PER EQUITY SHARE AGGREGATING TO ₹ 70.56 LAKHS WILL BE RESERVED FOR SUBSCRIPTION BY MARKET MAKER TO THE ISSUE (THE "MARKET MAKER RESERVATION PORTION"). THE PUBLIC ISSUE LESS THE MARKET MAKER RESERVATION PORTION i.e. NET ISSUE OF 13,56,000 EQUITY SHARES OF FACE VALUE OF ₹10/- EACH AT A ISSUE PRICE OF ₹ 98 PER EQUITY SHARE INCLUDING A SHARE PREMIUM OF ₹88 PER EQUITY SHARE AGGREGATING TO ₹ 1328.88 LAKHS IS HEREIN AFTER REFERRED TO AS THE "NET ISSUE". THE PUBLIC ISSUE AND THE NET ISSUE WILL CONSTITUTE 27.71% AND 26.32% RESPECTIVELY OF THE POST ISSUE PAID UP EQUITY SHARE CAPITAL OF OUR COMPANY. THE FACE VALUE OF OUR EQUITY SHARES IS ₹ 10/- EACH. PLEASE REFER TO SECTION TITLED "TERM OF THE ISSUE" ON PAGE NO 249 OF PROSPECTUS.

THE FACE VALUE OF THE EQUITY SHARES IS ₹ 10/- EACH AND THE ISSUE PRICE IS ₹ 98/- EACH. THE ISSUE PRICE IS 9.8 TIMES OF THE FACE VALUE OF THE EQUITY SHARES.

ISSUE PROGRAMME	ISSUE OPENS ON: TUESDAY, JUNE 24, 2025	ISSUE CLOSES ON: THURSDAY, JUNE 26, 2025	PROPOSED DATE OF LISTING: TUESDAY, JULY 01, 2025
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The below mentioned risks are top 5 risk factors as per the Prospectus:

- We have certain outstanding litigation against our Company, Promoters and director, an adverse outcome of which may have an adverse impact on our reputation, business and results of operations.
- Change in Auditor due to Casual Vacancy
- Changing regulations in India could lead to new compliance requirements that are uncertain. The regulatory environment in which we operate is evolving and is subject to change.
- We have experienced negative cash flows and any negative cash flows in the future could adversely affect our financial conditions and results of operations.
- Our business is subject to seasonal volatility, which may contribute to fluctuations in our results of operations and financial condition.

The Equity Shares offered through Prospectus are proposed to be listed on the SME Platform of BSE Limited ("BSE"). Our Company has received in-principal approval letter dated May 26, 2025 from BSE for using its name in this Issue document for listing of our shares on the SME Platform of BSE. For the purpose of the Issue, the Designated Stock Exchange will be the BSE Limited ("BSE"). The trading is proposed to be commenced on or about Tuesday, July 01, 2025.*

* Subject to receipt of listing and trading approvals from the BSE Limited

Subscription Details:

The Issue was subscribed to an extent of 27.37 times i.e., Gross Subscription of ₹ 38,404.63 lakhs for 3,91,88,400 Equity shares were based on the bid file received from BSE Limited on the day after closure of the Issue received as against ₹ 1399.44 lakhs for 14,28,000 Equity shares. (Including subscription by Market Makers to the Issue and excluding bid not registered applications). The Issue was subscribed to an extent of 27.28 times (after technical rejection and bids not banked), i.e., Net Subscription of ₹ 38177.66/- lakhs for 3,89,56,800 Equity shares after eliminating technically rejected and bid not banked applications..

Sr. No.	Category	Gross Application		Less: Rejections		Valid		Allotment	
		No. of Applications	Equity Shares	No. of Applications	Equity Shares	No. of Applications	Equity Shares	No. of Applications	Equity Shares
1.	Retail Individual Applicant	9,435	11,322,000	163	195,600	9,272	11,126,400	565	678,000
2.	Non-Retail Applicants (Non-Institutional Applicants and QIBs)	517	27,794,400	7	36,000	510	27,758,400	121	678,000
3.	Market Maker	1	72,000	0	0	1	72,000	1	72,000
	Total	9,953	39,188,400	170	231,600	9,783	38,956,800	687	1,428,000

Allocation: The Basis of Allotment was finalized in consultation with the Designated Stock Exchange – BSE Limited, on Friday, 27 June 2025.

- A. Allocation to Market Maker (After Technical & Multiple Rejections and Withdrawal):** The Basis of Allotment to the Market Maker, at the issue price of ₹98/- per Equity Share, was finalized in consultation with BSE Limited. The category was subscribed by 1.00 time. The total number of shares allotted in this category is 72,000 Equity shares.

Sr. No.	No. of Shares applied for (Category wise)	Number of applications received	% to total	Total No. of Shares applied in each category	% to total	Proportionate shares available	Allocation per Applicant		Ratio of allottees to applicants	Serial Number of Qualifying applicants	Number of successful applicants (after rounding)	% to total	Total No. of shares allocated/allotted	% to total	Surplus/Deficit (14)-(7)
							Before Rounding off	After Rounding off							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	72,000	1	100	72,000	100	72,000	72,000	72,000	1	1	1	100	72,000	100	-
	GRAND TOTAL	1	100	72,000	100	72,000					1	100	72,000	100	-

- B. Allocation to Retail Individual Investors (After Technical & Multiple Rejections and Withdrawal):** The Basis of Allotment to the Retail Individual Investors, at the issue price of ₹98/- per Equity Share, was finalized in consultation with BSE Limited. The category was subscribed by 16.41 times i.e. for 11,126,400 Equity Shares. Total number of shares allotted in this category is 678,000 Equity Shares to 565 successful applicants.

Sr. No.	No. of Shares applied for (Category wise)	Number of applications received	% to total	Total No. of Shares applied in each category	% to total	Proportionate shares available	Allocation per Applicant		Ratio of allottees to applicants	Number of successful applicants (after rounding)	% to total	Total No. of shares allocated/allotted	% to total	Surplus/Deficit (14)-(7)	
							Before Rounding off	After Rounding off							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
1	1,200	9,272	100	11,126,400	100	678,000	73.12	1,200	56	919	565	100	678,000	100	-
	GRAND TOTAL	9,272	100	11,126,400	100	678,000					565	100	6,78,000	100	-

- C. Allocation to Non-Retail Applicants (Non Institutional Applicants and QIBs) (After Technical Rejections & Withdrawal):** The Basis of Allotment to Other than Retail Individual Investors, at the issue price of ₹98/- per Equity Share, was finalized in consultation with BSE Limited. The category was subscribed by 40.94 times i.e. for 27,758,400 Equity Shares. Total number of shares allotted in this category is 678,000 Equity Shares to 121 successful applicants.

The category wise details of the Basis of Allotment are as under:

Sr. No.	No. of Shares applied for (Category wise)	Number of applications received	% to total	Total No. of Shares applied in each category	% to total	Proportionate shares available	Allocation per Applicant		Ratio of allottees to applicants	Number of successful applicants (after rounding)	% to total	Total No. of shares allocated/allotted	% to total	Surplus/Deficit (13)-(7)	
							Before Rounding off	After Rounding off							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
1.	2400	292	57.25	700800	2.52	17117	58.62	1200	14	292	14	11.57	16800	2.48	-317
2.	3600	12	2.35	43200	0.16	1055	87.93	1200	1	12	1	0.83	1200	0.18	145
3.	4800	27	5.29	129600	0.47	3165	117.24	1200	3	27	3	2.48	3600	0.53	435
4.	6000	7	1.37	42000	0.15	1026	146.55	1200	1	7	1	0.83	1200	0.18	174
5.	7200	1	0.20	7200	0.03	176	175.86	1200	0	1	0	0.00	0	0.00	-176
6.	8400	3	0.59	25200	0.09	616	205.17	1200	1	3	1	0.83	1200	0.18	584
7.	9600	10	1.96	96000	0.35	2345	234.48	1200	2	10	2	1.65	2400	0.35	55
8.	10800	44	8.63	475200	1.71	11607	263.79	1200	10	44	10	8.26	12000	1.77	393
9.	12000	12	2.35	144000	0.52	3517	293.10	1200	3	12	3	2.48	3600	0.53	83
10.	13200	1	0.20	13200	0.05	322	322.41	1200	0	1	0	0.00	0	0.00	-322
11.	14400	1	0.20	14400	0.05	352	351.72	1200	0	1	0	0.00	0	0.00	-352
12.	15600	1	0.20	15600	0.06	381	381.03	1200	0	1	0	0.00	0	0.00	-381
13.	16800	1	0.20	16800	0.06	410	410.34	1200	0	1	0	0.00	0	0.00	-410
14.	18000	3	0.59	54000	0.19	1319	439.65	1200	1	3	1	0.83	1200	0.18	-119
15.	20400	1	0.20	20400	0.07	498	498.27	1200	0	1	0	0.00	0	0.00	-498
16.	24000	4	0.78	96000	0.35	2345	586.20	1200	2	4	2	1.65	2400	0.35	55
17.	25200	3	0.59	75600	0.27	1847	615.51	1200	2	3	2	1.65	2400	0.35	553
18.	26400	3	0.59	79200	0.29	1934	644.82	1200	2	3	2	1.65	2400	0.35	466
19.	30000	5	0.98	150000	0.54	3664	732.75	1200	3	5	3	2.48	3600	0.53	-64
20.	31200	2	0.39	62400	0.22	1524	762.06	1200	1	2	1	0.83	1200	0.18	-324
21.	32400	1	0.20	32400	0.12	791	791.37	1200	1	1	1	0.83	1200	0.18	409
22.	33600	1	0.20	33600	0.12	821	820.68	1200	1	1	1	0.83	1200	0.18	379
23.	34800	1	0.20	34800	0.13	850	849.99	1200	1	1	1	0.83	1200	0.18	350
24.	36000	8	1.57	288000	1.04	7034	879.30	1200	6	8	6	4.96	7200	1.06	166
25.	38400	1	0.20	38400	0.14	938	937.92	1200	1	1	1	0.83	1200	0.18	262

26.	39600	1	0.20	39600	0.14	967	967.23	1200	1	1	1	0.83	1200	0.18	233
27.	40800	1	0.20	40800	0.15	997	996.54	1200	1	1	1	0.83	1200	0.18	203
28.	43200	1	0.20	43200	0.16	1055	1055.16	1200	1	1	1	0.83	1200	0.18	145
29.	44400	1	0.20	44400	0.16	1084	1084.47	1200	1	1	1	0.83	1200	0.18	116
30.	45600	1	0.20	45600	0.16	1114	1113.78	1200	1	1	1	0.83	1200	0.18	86
31.	46800	7	1.37	327600	1.18	8002	1143.09	1200	1	7	7	5.79	8400	1.24	398
32.	51600	2	0.39	103200	0.37	2521	1260.33	1200	1	2	2	1.65	2400	0.35	-121
33.	52800	1	0.20	52800	0.19	1290	1289.64	1200	1	1	1	0.83	1200	0.18	-90
34.	60000	2	0.39	120000	0.43	2931	1465.50	1200	1	2	2	1.65	2400	0.35	-531
35.	61200	1	0.20	61200	0.22	1495	1494.81	1200	1	1	1	0.83	1200	0.18	-295
36.	72000	4	0.78	288000	1.04	7034	1758.60	1200	1	4	4	3.31	4800	0.71	-2234
37.	75600	1	0.20	75600	0.27	1847	1846.53	2400	1	1	1	0.83	2400	0.35	553
38.	81600	1	0.20	81600	0.29	1993	1993.08	2400	1	1	1	0.83	2400	0.35	407
39.	84000	1	0.20	84000	0.30	2052	2051.70	2400	1	1	1	0.83	2400	0.35	348
40.	86400	1	0.20	86400	0.31	2110	2110.32	2400	1	1	1	0.83	2400	0.35	290
41.	102000	1	0.20	102000	0.37	2491	2491.35	2400	1	1	1	0.83	2400	0.35	-91
42.	103200	2	0.39	206400	0.74	5041	2520.66	2400	1	2	2	1.65	4800	0.71	-241
43.	142800	1	0.20	142800	0.51	3488	3487.90	3600	1	1	1	0.83	3600	0.53	112
44.	144000	1	0.20	144000	0.52	3517	3517.21	3600	1	1	1	0.83	3600	0.53	83
45.	171600	2	0.39	343200	1.24	8383	4191.34	3600	1	2	2	1.65	7200	1.06	-1183
46.	176400	1	0.20	176400	0.64	4309	4308.58	4800	1	1	1	0.83	4800	0.71	491
47.	204000	3	0.59	612000	2.20	14948	4982.71	4800	1	3	3	2.48	14400	2.12	-548
48.															